

Beauregard Area Substance Abuse Advisory Council, Inc.

Compilation Report

June 30, 2010

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3/23/11

# **John A. Windham, CPA**

---

*A Professional Corporation*

**1620 North Pine Street  
DeRidder, LA 70634  
Tel: (337) 462-3211  
Fax: (337) 462-0640**

**John A. Windham, CPA**

To the Board of Directors of  
Beauregard Area Substance Abuse Advisory Council, Inc.

I have compiled the accompanying statement of financial position of the Beauregard Area Substance Abuse Advisory Council, Inc. (a nonprofit organization) as of June 30, 2010, and the related statement of activities and functional expenses for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, and changes in net assets. Accordingly, these financial statements are not designed for those who are not informed about such matters.

John A. Windham, CPA

February 3, 2011

Beauregard Area Substance Abuse Advisory Council, Inc.  
Statement of Financial Position  
June 30, 2010

ASSETS

Current Assets		
Regular Checking Account	\$	<u>6,006.97</u>
Total Current Assets		6,006.97
Property and Equipment		<u>                    </u>
Total Property and Equipment		0.00
Other Assets		<u>                    </u>
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>6,006.97</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Federal Payroll Taxes Payable	\$	1,968.07
State WH Payable		<u>1,111.38</u>
Total Current Liabilities		3,079.45
Long-Term Liabilities		<u>                    </u>
Total Long-Term Liabilities		<u>0.00</u>
Total Liabilities		3,079.45
Capital		
Retained Funds/Earnings		12,824.64
Net Income		<u>(9,897.12)</u>
Total Capital		<u>2,927.52</u>
Total Liabilities & Capital	\$	<u><u>6,006.97</u></u>

See accountant's compilation report.

Beauregard Area Substance Abuse Advisory Council, Inc.  
Statement of Activities and Functional Expenses  
For the Twelve Months Ending June 30, 2010

	Year to Date
Revenues	
State Revenue	\$ 101,855.73
Private Pay	<u>24,956.05</u>
Total Revenues	<u>126,811.78</u>
Cost of Sales	<u>                    </u>
Total Cost of Sales	<u>0.00</u>
Gross Profit	<u>126,811.78</u>
Expenses	
Medical Supplies	586.37
Literature	1,513.44
Medical Services	3,162.50
Urine Screens	13,941.78
Salaries	78,513.64
Advertising	206.09
Insurance	2,410.50
Repairs and Maintenance	172.56
Rent	1,100.00
Telephone	3,416.19
Water	525.29
Travel	10,122.87
Licenses	600.00
Office Supplies	3,114.85
Operating Supplies	4,883.54
Payroll Taxes	8,359.90
Bank Charges	89.00
Electricity	2,297.38
Accounting Services	1,393.00
Pest Control	<u>300.00</u>
Total Expenses	<u>136,708.90</u>
Net Income	<u><u>(\$ 9,897.12)</u></u>

See accountant's compilation report.

Beauregard Area Substance Abuse  
Advisory Council, Inc.

Schedule of Current Year Findings and Management's Response  
Year Ended June 30, 2010

Compliance and Other Matters

Finding No. 2010-1

Noncompliance with Louisiana Reporting Law

Finding:

The council is not in compliance with the Louisiana Reporting Law (LRS 24:513), which requires certain quasi public organizations that receive funding from state agencies to submit annual financial reports to the office of the Legislative Auditor no later than six months after their fiscal year-end. The council did not comply with this law for their fiscal year-end June 30, 2010.

Recommendation:

I recommend that the council file their June 30, 2010 annual report as soon as possible. I also recommend that the executive director monitor this situation in future years and see that the reporting laws of Louisiana for quasi public entities are followed.

Finding No. 2010-2

Financial Information not Timely Transmitted to Independent CPA.

Finding:

Financial information necessary to compile the council's financial statements and report these statements to the Office of the Legislative Auditor was not provided to the independent CPA prior to the deadline for delivery of these statements.

Recommendation:

I recommend that the executive director monitor this situation in future years and make sure all necessary financial information is timely provided to the independent CPA in order for him to compile the financial statement of the council and report these to the Office of the Legislative Auditor prior to the statutory deadline.

**DeRidder Addictive Disorders Clinic**

417 North Pine Street, Suite C

DeRidder, LA 70634

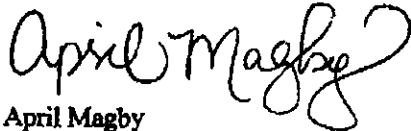
Phone: 337-463-7310 • Fax: 337-463-7377

February 8, 2011

Mr. Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor  
P.O. BOX 94397  
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

I was hired in January of 2010 and I received very little training on our accounting system due to the fact that the last administrative assistant left without notifying anyone. I was unaware that I had to send financial statements to the Legislative Auditor. I now know what I must do for the next fiscal year and I am also aware of the time frame in which I must have all documentation to you. I apologize for the inconvenience this has caused and I guarantee this will not happen again.



April Magby  
Administrative Assitant